

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES.

SECOND SCHEDULE

RELIEF FROM EXCESS PROFITS DUTY IN RESPECT OF TRADING STOCKS

PART IV

- 10 For the purposes of this Schedule, a trade or business shall not be deemed to have changed ownership unless the Commissioners of Inland Revenue are satisfied that the change was made bona fide and was not an artificial or fictitious transaction.